

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>
0231	<ul style="list-style-type: none">o Form 1116 - If more than one Form 1116 is present, then only the first occurrence of Form 1116 can have significant data in Foreign Tax Credit (SEQ 1200).o If more than one Form 1116 is present where Gross Foreign Tax Credit (SEQ 1090) is significant, then the first occurrence of Form 1116 must contain the (SEQ 1090) amount which is greater than or equal to all subsequent Forms 1116 with entries in (SEQ 1090) where Alt. Min. Tax Literal (SEQ 0010) fields do not equal "AMT".o For subsequent occurrences of Form 1116, significant data can be present in Foreign Tax Credit (SEQ 1200) only when Alt. Min. Tax Literal (SEQ 0010) of that occurrence equals "AMT".
0617	<ul style="list-style-type: none">o Form 1040/1040A/1040EZ - Domestic or U.S. Possession return addresses must be expressed in the appropriate domestic fields of the entity section of the tax return.